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of the trust *res* may retake from an equally fraudulent holder of the *res*; again, the notes fail to consider the nature of the responsibility of factors and like agents for funds in their hands; and conflicts of authority are given slight attention.

J. P. C. JR.

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We have also received:—

TAXATION, LOCAL AND IMPERIAL AND LOCAL GOVERNMENT. By J. C. Graham. Third Edition, revised and enlarged by M. D. Warmington. London: P. S. King & Son. 1899. pp. 122. The book, as its title implies, is divided into two parts. The first deals with the subject of taxation. It begins with the assumption that, theoretically, personalty should be taxed at the same rate as realty. The author then goes on to show that the taxes levied as so-called local "rates" fall entirely on real property. This, he argues, is a fallacy due to misconstruction of the early statutes and to the great practical difficulty experienced in taxing personal property, because its location was so liable to change. The latter obstacle has now been surmounted; taxes on personalty are to-day successfully collected by the Imperial Government. These Imperial taxes have not, however, remedied the defects in the incidence of local taxes, and it is shown that, notwithstanding them, realty is still taxed at three times the rate of personalty. The conclusions seem correct and convincing. The only fault that might be found is that all the data are fifteen years old,—they are taken from two special parliamentary reports of 1884 and 1885. The remainder of the first part of the book consists in a catalogue of the Imperial taxes, their history and effect. The second part contains short sketches of the origin and growth of the various local authorities, borough councils, school boards, etc., too technical for the general reader and not sufficiently exhaustive to help the special student. The chapter amounts to scarcely more than a digest of the statutes which create the local authorities discussed.

THE JOURNAL OF THE FEDERAL CONVENTION OF 1787 ANALYZED, ETC. By Hamilton P. Richardson. San Francisco: The Murdock Press. 1899. pp. 224. The thesis of the author is that the United States government is a national government as distinguished from the federal government. One schooled in the traditions of constitutional discussion must take issue with the method of proof and with the conclusions reached. In tracing the evolution of the Constitution in the Convention, the author rigidly adheres to the Journal of the Convention; he ignores the Martin Letter, the Yates Minutes, and the Madison papers,—because he tells us they were written by enemies of the national plan. But the Constitution may not to-day be taken up *de novo*. That Congress has power to provide for the general welfare is not to be proved, as the author proves it, by arguments as to capitalization and punctuation. The question is all important, but as a matter of constitutional construction it is no longer an open one. A power to legislate for the general welfare is a power to legislate upon all subject-matter, whereas nothing is more fundamental in our constitutional law than that the powers of Congress are limited and enumerated.

SELECT CHARTERS ILLUSTRATIVE OF AMERICAN HISTORY.—1606-1775. By William Macdonald. New York: The Macmillan Company. 1899. pp. ix, 401. The "Select Documents Illustrative of the History of the